

71 Am. Jur. 2d State and Local Taxation § 22

American Jurisprudence, Second Edition | May 2021 Update

State and Local Taxation

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Part One. General Principles

III. Character and Classification of Particular Taxes

B. Property Taxes

§ 22. Specific applications

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West's Key Number Digest

West's Key Number Digest, [Taxation](#) 2060, 2061

Although taxes on automobiles or other vehicles are usually considered license or privilege taxes, they are occasionally deemed property taxes¹ or said to combine features of both kinds of taxation.²

A tax on rentals of property is an excise tax and not a property tax levied upon landlords for the privilege of doing business.³ Taxes or fees imposed in probate proceedings for revenue purposes, in excess of a reasonable charge for services,⁴ are property rather than excise taxes.⁵

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Footnotes

1 [Ellis v. Frazier](#), 38 Or. 462, 63 P. 642 (1901).

2 [State v. Wetz](#), 40 N.D. 299, 168 N.W. 835, 5 A.L.R. 731 (1918).

3 [Green v. Panama City Housing Authority](#), 115 So. 2d 560 (Fla. 1959).

4 § 12.

5 [Smith v. Carbon County](#), 90 Utah 560, 63 P.2d 259, 108 A.L.R. 513 (1936); [State v. Case](#), 39 Wash. 177, 81 P. 554 (1905).